4726 Mycenax Biotech Inc. 2023Q2 Consolidated Financial Report

Unit: NT\$ thousands

Assels Current assels Current cash equivalents 884.77 1138 Current financial assels at amortised cost 17.482 1138 Current financial assels 884.77 1130 Current contract assets 17.482 1130 Current contract assets 5.643 1130 Current contract assets 5.646 1130 Current contract assets 10.43 1200 Other recoivables 10.445 1301 Current resolution 18.6456 1410 Proparyments 88.475 1410 Other current assets 18.702 1410 Other current assets 1.37.03 1422 Current financial assets form costs to fulfi contracts with customera 108.06 11300 Current financial assets at fair value through other comprehensive income 2.88 1131 Non-current financial assets at fair value through other comprehensive income 2.88 11310 Non-current financial assets at fair value through other comprehensive income 2.88 11310 Non-current financial assets at fair value through other co		Accounting Title	2023/6/30	2022/12/31	2022/6/30
1100 Cash and cash equivalents 084773 1.33 1138 Current framerial assets at anotised cost 17480 11 1140 Current framerial assets at anotised cost 17480 11 1170 Accounts receivable, net 5848 15 1180 Current inventories 16485 124 1180 Current inventories 16485 124 1170 Monounts receivable due from related parties, net 16485 124 1180 Current inventories 16485 124 1170 Other current assets 18686 124 1171 Non-current assets 18708 126 1172 Non-current assets 18708 126 1173 Non-current assets 18708 126 1175 Right-of-use assets 14708 126 1176 Intraggibe assets 147814 149 1177 Intraggibe assets 147845 126 1178 <td></td> <td></td> <td></td> <td></td> <td></td>					
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141 Prepayments 96,479 70 1470 Other current assets 133,702 144 1478 Other current assets, others 127,044 10 1482 Current assets recognised from costs to fulli contracts with customers 196,000 144 1482 Current assets recognised from costs to fulli contracts with customers 196,000 144 1482 Non-current assets 1,377,033 1,37 1580 Non-current financial assets at fair value through other comprehensive income 198,000 198,000 1590 Investments accounted for using equity method 198,000 198,000 198,000 1600 Property, plant and equipment 189,004,000 189,004 188 1780 Intangible assets 387,000 28 202,000 24 1780 Intangible assets 392,400 28 202,000 24 1780 Other no-current assets 392,400 28 202,000 242,201 24 1781 Prepayments for business facilities 292,001 242,240 255 242,240 255 1785 Not defined benefit asset, non-current assets 3,91,322 4,45 242,240 255 1785 Not defined benefit asset, non-curr			10,043	3,087	5,428
1470 Other current assets, others 133,702 144 1478 Other current assets, others 176,008 144 1478 Current assets recognised from costs to fulfi contracts with outsomers 136,008 147 1174 Total current assets 137,003 137 137 1175 Non-current francial assets at fair value through other comprehensive income 186,00 1 1176 Non-current francial assets at fair value through other comprehensive income 186,00 1 1176 Right-of-use assets 187,000 1 189,000 1 1176 Right-of-use assets 47,680 60 1 1178 Intragible assets 32,400 2 1 1 1179 Intragible assets 32,400 2 2 1 1180 Other on-current assets 32,200 2 2 2 1197 Not defined benefit asset, non-current 2,242,200 2 2 2 11975 Nat defined benefit asset, non-current 2,242,200 2 2 2 11975 Nat defined benefit asset, non-current 2,242,200 2 2 2 2 2 2 2 2 2 2 2 <			166,455	246,721	221,224
1470 Other current assets, others 133,702 144 1479 Other current assets, others 170,000 144 1482 Current assets recognised from costs to fulli contracts with customers 100,000 141 1183 Total current assets 137,003 102 11847 Non-current financial assets at fair value through other comprehensive income 288 1100 11850 Investments accounted for using equity method 196,300 110 11850 Investments accounted for using equity method 196,300 110 11860 Property, plant and equipment 180,9042 188 11860 Intragible assets 47,283 44 11800 Deferred tax assets 392,405 21 11800 Other non-current assets 392,405 22 11910 Propayments for business facilities 2,542,244 2,557 11920 Guarantee deposits paid 7,498 100 11937 Net defined benefit asset, non-current 2,542,244 2,557 11930 Current labilities <td></td> <td></td> <td>86,479</td> <td>103,219</td> <td>92,112</td>			86,479	103,219	92,112
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11XX Total current assets 1.377.033 1.922 Non-current financial assets at fair value through other comprehensive income 268 1 1517 Non-current financial assets at fair value through other comprehensive income 268 1 1550 Investments accounted for using equity method 196.00 1 1.809.042 1.809.047 1.809	fil	contracts with customers	106,008	146,436	220,728
1517 Non-current financial assets at fair value through other comprehensive income 288 1550 Investments accounted for using equity method 196.360 19 1560 Property, plant and equipment 1.809.642 1.88 1765 Right-of-use assets 67.668 67 1780 Intrangible assets 47.263 4 1780 Deferred tax assets 302.405 231 1910 Other non-current assets 302.405 231 1915 Prepayments for business facilities 292.071 202 1920 Guarante deposits paid 7.498 2.542.244 2.542.244 1975 Net defined benefit asset, non-current 2.843 2.542.244 2.542.244 1185X Total ano-current assets 3.919.327 4.45 1185X Total assets 3.919.327 4.45 1200 Current labilities 1.0 1.0 1210 Current borowings 1.0 1.0 12200 Other current liabilities 1.92 1.0 1			1,377,033	1,923,781	797,318
1111Non-current financial assets at fair value through other comprehensive income11111500Investments accounted for using equity method111 <td></td> <td></td> <td></td> <td></td> <td>,</td>					,
155 Investments accounted for using equity method 196.30	JC	h other comprehensive income	268	268	268
100 Property, plant and equipment 1.809, 642 1.809, 642 1755 Right-of-use assets 87, 568 6 1780 Intangible assets 47, 263 64 1840 Deferred tax assets 98, 768 62 1900 Other non-current assets 302, 405 52 1915 Prepayments for business facilities 202, 01 202 1920 Guarantee deposits paid 74, 98 24 1925 Net defined benefit asset, non-current 28, 83 24, 52 175X Total non-current assets 3, 919, 327 4, 45 1200 Guarantee deposits paid 74, 98 25 175X Total assets 3, 919, 327 4, 45 1200 Courrent assets 3, 919, 327 4, 45 12100 Current tabilities 182, 711 14 12101 Current tabilities 182, 711 14 12100 Current tabilities 198, 711 14 12101 Current tabililities, corrent cabilities 198, 711 <td></td> <td></td> <td>-</td> <td>199,245</td> <td>0</td>			-	199,245	0
International Interna International International<	_		,	1,886,916	1,771,617
1780 Intangible assets 47,263 4 1840 Deferred tax assets 98,788 6 1900 Other non-current assets 302,405 23 1915 Prepayments for business facilities 292,071 20 1920 Guarantee deposits paid 7,498 2 1975 Net defined benefit asset, non-current 2,836 2 15XX Total non-current assets 2,642,294 2,52 15XX Total assets 3,919,327 4,45 Liabilities and equity Current liabilities 100 100 Current borrowings 0 100 100 2100 Current contract liabilities 182,711 144 2170 Accounts payable 29,430 5 2200 Other payable 29,430 5 2200 Other current liabilities 187,64 19 2301 Current liabilities, current portion 19,240 100 2320 Other current liabilities, current portion 10,307 100 <td></td> <td></td> <td></td> <td>91,302</td> <td>215,652</td>				91,302	215,652
1840 Deferred tax assets 98,788 28 1900 Other non-current assets 302,405 21 1915 Prepayments for business facilities 292,071 20 1920 Guarantee deposits paid 7,498 7,498 1975 Net defined benefit asset, non-current 2,836 2 15XX Total non-current assets 2,522,244 2,52 1XXX Total assets 3,919,327 4,45 Liabilities and equity 1 1 1 Liabilities Current liabilities 1 1 2100 Current borowings 1 1 1 2101 Current borowings 1 1 1 2102 Other payable 29,430 5 5 2203 Other current liabilities 182,711 14 2101 Current contract liabilities 36,178 3 2202 Other payable 29,430 5 2203 Current liabilities, others 100 102,547				49,844	58,732
1900 Other non-current assets 302.405 21 1915 Prepayments for business facilities 292.071 22 1920 Guarantee deposits paid 7.498 2 1975 Net defined benefit asset, non-current 2.836 2 15XX Total non-current assets 2,542.294 2,522 1XXX Total assets 3,919,327 4,455 Liabilities and equity				89,715	80,527
1915 Prepayments for business facilities 292.071 220 1920 Guarantee deposits paid 7.498 1 1975 Net defined benefit asset, non-current 2.836 1 15XX Total non-current assets 2.542.294 2.522 1XXX Total assets 3.919.327 4.452 Liabilities and equity				211,927	294,610
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15XX Total non-current assets 2.542.294 2.522.294 1XXX Total assets 3.919.327 4.45 Liabilities and equity 1 1 Liabilities 1 1 1 Current liabilities 1 1 1 2100 Current borrowings 0 1 1 2110 Current contract liabilities 182.711 14 2110 Accounts payable 29.430 5 2200 Other payables 29.430 5 2201 Other current liabilities 36.178 3 2300 Current liabilities, current portion 110 10 2301 Long-term liabilities, others 1.307 1 2302 Long-term liabilities, others 556.470 63 2444 Non-cur			-	2,842	2,483
1XXX Total assets 3.919,327 4.45 Liabilities and equity 1 1 Liabilities and equity 1 1 Liabilities Current liabilities 1 1 Current liabilities 1 1 1 2100 Current convoings 1 1 1 2111 Accounts payable 1 1 1 2120 Other payables 187,04 1 1 2200 Other payables 187,04 1 1 2201 Other current liabilities, current portion 187,04 1 1 2202 Other current liabilities, current portion 100,04 1 1 2203 Other current liabilities, current portion 100,04 1 1 2304 Other current liabilities, current portion 110,04 1 1 2305 Other current liabilities, current portion 110,04 1 1 2304 Other current liabilities, current portion 100,04 1 1 2305 Other current liabilities, others 100,04 1 1 2306 Non-current liabilities, others 100,04 1 1 2307 Total current liabilit			-	2,529,217	2,403
Liabilities and equityImage: constraint of the second				4,452,998	3,218,724
LiabilitiesICurrent liabilities02100Current borrowings02130Current contract liabilities182,7112140Accounts payable29,4302200Other payables187,6042280Current lease liabilities36,1782300Other current liabilities, current portion112,5472301Long-term liabilities, others1,3072102Long-term liabilities, others1,3072103Non-current liabilities556,4702540Non-current portion of non-current borrowings593,3602541Long-term bank loans593,3602570Deferred tax liabilities02580Non-current lease liabilities53,740			0,010,021	4,402,000	0,210,724
Current liabilitiesImage: Current liabilities2100Current contract liabilities0102130Current contract liabilities182,711142170Accounts payable29,430552200Other payables187,604192280Current lease liabilities36,178332300Other current liabilities, current portion120,547102320Long-term liabilities, current portion119,240102399Other current liabilities, others1,3071321XXTotal current liabilities556,47063Non-current liabilities593,3606652540Non-current portion of non-current borrowings593,3606652541Long-term bank loans593,3606652570Deferred tax liabilities636652580Non-current lease liabilities53,74053					
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2170 Accounts payable 29,430 29,430 29,430 29,430 29,430 29,430 29,430 29,430 19,220 200 Other payables 187,604 19,2280 187,604 19,2280 2300 36,178 33,230 36,178 33,230 36,178 33,230 120,547 100 320 120,547 100 320 119,240 100 33,000 119,240 100 33,000 100 33,000 100 33,000 100 33,000 100 33,000 100 33,000 100 33,000 100 33,000 100 33,000 100 33,000 100 33,000 100 33,000 100 33,000 100 33,000 100 33,000 100 33,000 100 33,000 100 <			-	142,275	174,510
2200Other payables187,6041872280Current lease liabilities36,178332300Other current liabilities120,5471002320Long-term liabilities, current portion119,2401002399Other current liabilities, others1,30710021XXTotal current liabilities556,470632540Non-current portion of non-current borrowings593,360652541Long-term bank loans593,360652570Deferred tax liabilities01002580Non-current lease liabilities0100				52,521	58,047
2280Current lease liabilities36,17836,1782300Other current liabilities120,5471002320Long-term liabilities, current portion119,2401002399Other current liabilities, others1,307121XXTotal current liabilities556,47063Non-current liabilities556,470632540Non-current portion of non-current borrowings593,360652541Long-term bank loans593,360652570Deferred tax liabilities01002580Non-current lease liabilities0100			-	195,378	180,817
2300Other current liabilities120,547120,5472320Long-term liabilities, current portion119,2401002399Other current liabilities, others1,307121XXTotal current liabilities556,47063Non-current liabilities556,470593,360652540Non-current portion of non-current borrowings593,360652541Long-term bank loans593,360652570Deferred tax liabilities01002580Non-current lease liabilities53,74053				37,282	37,207
2320Long-term liabilities, current portion119,240119,2402399Other current liabilities, others1,30721XXTotal current liabilities556,47063Non-current liabilities556,470593,360652540Non-current portion of non-current borrowings593,360652541Long-term bank loans593,360652570Deferred tax liabilities002580Non-current lease liabilities53,74053				107,277	76,786
2399Other current liabilities, others1,30721XXTotal current liabilities556,4706321XXNon-current liabilities556,470632540Non-current portion of non-current borrowings593,360652541Long-term bank loans593,360652570Deferred tax liabilities002580Non-current lease liabilities53,74053,740				105,880	74,400
21XX Total current liabilities 556,470 63 21XX Non-current liabilities 556,470 63 2540 Non-current portion of non-current borrowings 593,360 65 2541 Long-term bank loans 593,360 65 2570 Deferred tax liabilities 0 0 2580 Non-current lease liabilities 503,700 537,700				1,397	2,386
Non-current liabilities Image: Constraint of the const			-	634,733	527,367
2540 Non-current portion of non-current borrowings 593,360 593,360 2541 Long-term bank loans 593,360 665 2570 Deferred tax liabilities 0 1 2580 Non-current lease liabilities 533,740 533,740					
2541 Long-term bank loans 593,360 65 2570 Deferred tax liabilities 0 1 2580 Non-current lease liabilities 53,740 55	ıg	6	593,360	656,320	645,600
2580 Non-current lease liabilities 53,740 5			593,360	656,320	645,600
2580 Non-current lease liabilities 53,740 5			0	0	496
			53,740	56,370	181,600
2600 Other non-current liabilities 0			0	0	38,548
2670 Other non-current liabilities, others 0			0	0	38,548
			647,100	712,690	866,244
			-	1,347,423	1,393,611
Equity					
Equity attributable to owners of parent					
Share capital					
			2,054,010	2,053,060	1,541,217

3140	Advance receipts for share capital	10,158	193	1,249
3170	Share capital awaiting retirement	(1,200)	0	0
3100	Total Share Capital	2,062,968	2,053,253	1,542,466
	Capital surplus			
3200	Total capital surplus	1,068,191	1,468,143	334,328
	Retained earnings			
3300	Total retained earnings	(408,355)	(406,832)	(51,681)
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	0	0	0
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	0	0	0
3490	Other equity, others	(7,047)	(8,989)	0
3491	Other equity, unearned compensation	(7,047)	(8,989)	0
3499	Other equity, others	0	0	0
3400	Total other equity interest	(7,047)	(8,989)	0
31XX	Total equity attributable to owners of parent	2,715,757	3,105,575	1,825,113
3XXX	Total equity	2,715,757	3,105,575	1,825,113
3X2X	Total liabilities and equity	3,919,327	4,452,998	3,218,724
3997	Number of share capital awaiting retirement	120,000	0	0
3998	Equivalent issue shares of advance receipts for ordinary share	480,500	9,000	57,400
3999	Number of shares in entity held by entity and by its subsidiaries	0	0	0

Unit: NT\$ thousands EPS Unit: NT\$

	nent of Comprehensive Income				
Code	Accounting Title	2023/4/1To6/30	2022/4/1To6/30	2023/1/1To6/30	2022/1/1To6/30
	Operating revenue				
4000	Total operating revenue	218,049	151,597	356,437	377,146
	Operating costs				
5000	Total operating costs	310,167	204,732	552,760	351,734
5900	Gross profit (loss) from operations	(92,118)	(53,135)	(196,323)	25,412
5950	Gross profit (loss) from operations	(92,118)	(53,135)	(196,323)	25,412
	Operating expenses				
6100	Selling expenses	18,168	8,548	33,446	17,478
6200	Administrative expenses	23,915	28,883	47,823	55,335
6300	Research and development expenses	19,113	31,478	41,382	59,033
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	23,699	932	22,395	592
6000	Total operating expenses	84,895	69,841	145,046	132,438
6900	Net operating income (loss)	(177,013)	(122,976)	(341,369)	(107,026)
	Non-operating income and expenses				
	Interest income				
7101	Interest income from bank deposits	4,076	169	8,111	215
7100	Total interest income	4,076	169	8,111	215
	Other income				
7010	Total other income	1,183	2,246	3,485	2,902
	Other gains and losses				
7230	Foreign exchange gains	9,183	6,853	6,950	11,110
7590	Miscellaneous disbursements	(5,637)	0	74,775	0
7020	Other gains and losses, net	14,820	6,853	(67,825)	11,110
	Finance costs				
7050	Finance costs, net	6,867	2,901	13,987	4,754
	Share of profit (loss) of associates and joint ventures accounted for using equity method				
7770	Share of loss of associates and joint ventures accounted for using equity method	2,496	0	2,885	0
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method, net	(2,496)	0	(2,885)	0
7000	Total non-operating income and expenses	10,716	6,367	(73,101)	9,473
7900	Profit (loss) from continuing operations before tax	(166,297)	(116,609)	(414,470)	(97,553)
	Tax expense (income)	(,,	(,)	(,)	(,)
7950	Total tax expense (income)	1,093	(178)	(6,115)	565
8000	Profit (loss) from continuing operations	(167,390)	(116,431)	(408,355)	(98,118)
8200	Profit (loss)	(167,390)	(116,431)	(408,355)	(98,118)

	Other comprehensive income				
	Components of other comprehensive income that will not be reclassified to profit or loss				
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	0	268	0	(7,516)
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	0	(2,770)	0	(3,237)
8310	Components of other comprehensive income that will not be reclassified to profit or loss	0	3,038	0	(4,279)
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	87	0	38	0
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	17	0	7	0
8360	Components of other comprehensive income that will be reclassified to profit or loss	70	0	31	0
8300	Total other comprehensive income	70	3,038	31	(4,279)
8500	Total comprehensive income	(167,320)	(113,393)	(408,324)	(102,397)
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	(167,390)	(116,431)	(408,355)	(98,118)
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	(167,320)	(113,393)	(408,324)	(102,397)
	Basic earnings per share				
9750	Total basic earnings per share	(0.82)	(0.76)	(1.99)	(0.64)
	Diluted earnings per share				
9850	Total diluted earnings per share	(0.82)	(0.76)	(1.99)	(0.64)

Unit: NT\$ thousands

Statements	s of Cash Flows		
Code	Accounting Title	2023/1/1To6/30	2022/1/1To6/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	(414,470)	(97,553
A10000	Profit (loss) before tax	(414,470)	(97,553)
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	152,455	102,768
A20200	Amortization expense	6,982	13,776
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	22,395	592
A20900	Interest expense	13,987	4,754
A21200	Interest income	(8,111)	(215
A21900	Share-based payments	5,673	2,412
A22300	Share of loss (profit) of associates and joint ventures accounted for using equity method	2,885	0
A23700	Impairment loss on non-financial assets	21,595	4,155
A29900	Other adjustments to reconcile profit (loss)	74,738	C
A20010	Total adjustments to reconcile profit (loss)	292,599	128,242
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31125	Decrease (increase) in contract assets	5,454	(11,300
A31150	Decrease (increase) in accounts receivable	(19,307)	67,449
A31160	Decrease (increase) in accounts receivable due from related parties	4,688	7,875
A31180	Decrease (increase) in other receivable	(7,350)	5,917
A31200	Adjustments for decrease (increase) in inventories	18,347	(52,077
A31230	Decrease (increase) in prepayments	14,837	(4,713
A31240	Adjustments for decrease (increase) in other current assets	0	6,378
A31280	Decrease (increase) in assets recognised from costs to fulfil contracts with customers	40,428	(30,156
A31000	Total changes in operating assets	57,097	(10,627
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	40,436	22,394
A32150	Increase (decrease) in accounts payable	(23,091)	3,372
A32180	Increase (decrease) in other payable	(36,093)	(35,495
A32230	Adjustments for increase (decrease) in other current liabilities	(90)	1,165
A32240	Increase (decrease) in net defined benefit liability	6	86
A32000	Total changes in operating liabilities	(18,832)	(8,478

A30000	Total changes in operating assets and liabilities	38,265	(19,105)
A20000	Total adjustments	330,864	109,137
A33000	Cash inflow (outflow) generated from operations	(83,606)	11,584
A33300	Interest paid	(11,701)	(9,276)
A33500	Income taxes refund (paid)	(3,793)	(3)
AAAA	Net cash flows from (used in) operating activities	(99,100)	2,305
	Cash flows from (used in) investing activities		
B00010	Acquisition of financial assets at fair value through other comprehensive income	0	(268)
B00020	Proceeds from disposal of financial assets at fair value through other comprehensive income	0	102,070
B00040	Acquisition of financial assets at amortised cost	(176)	0
B02700	Acquisition of property, plant and equipment	(156,020)	(381,860)
B03700	Increase in refundable deposits	460	(30)
B04500	Acquisition of intangible assets	(1,206)	(7,348)
B06700	Increase in other non-current assets	(24,548)	(668)
B07500	Interest received	8,505	201
BBBB	Net cash flows from (used in) investing activities	(172,985)	(287,903)
	Cash flows from (used in) financing activities		
C00200	Decrease in short-term loans	(100,000)	(50,000)
C01600	Proceeds from long-term debt	(49,600)	230,000
C04020	Payments of lease liabilities	(19,778)	(17,612)
C04800	Exercise of employee share options	12,833	18,433
CCCC	Net cash flows from (used in) financing activities	(156,545)	180,821
DDDD	Effect of exchange rate changes on cash and cash equivalents	38	0
EEEE	Net increase (decrease) in cash and cash equivalents	(428,592)	(104,777)
E00100	Cash and cash equivalents at beginning of period	1,323,365	286,927
E00200	Cash and cash equivalents at end of period	894,773	182,150
E00210	Cash and cash equivalents reported in the statement of financial position	894,773	182,150

Unit: NT\$ thousands

State	Statements of Change in Equity												
		3110	3140	3190	3100	3200	3350	3300	3410	3490	3400	31XX	3XXX
		Ordinary share	Advance receipts for share capital	Other	Total share capital	Capital surplus	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Others	Total other equity interest	Total equity attributable to owners of parent	Total equity
A1	Equity at beginning of period	2,053,060	193	0	2,053,253	1,468,143	(406,832)	(406,832)	0	(8,989)	(8,989)	3,105,575	3,105,575
C11	Capital surplus used to offset accumulated deficits					(406,832)	406,832	406,832				0	0
D1	Profit (loss)						(408,355)	(408,355)				(408,355)	(408,355)
D3	Other comprehensive income						0	0	31	0	31	31	31
D5	Total comprehensive income						(408,355)	(408,355)	31	0	31	(408,324)	(408,324)
N1	Share-based payments					3,961				1,712	1,712	5,673	5,673
T1	Others	950	9,965	(1,200)	9,715	2,919	0	0	0	199	199	12,833	12,833
Y1	Total increase (decrease) in equity	950	9,965	(1,200)	9,715	(399,952)	(1,523)	(1,523)	31	1,911	1,942	(389,818)	(389,818)
Z1	Equity at end of period	2,054,010	10,158	(1,200)	2,062,968	1,068,191	(408,355)	(408,355)	31	(7,078)	(7,047)	2,715,757	2,715,757

Unit: NT\$ thousands												
Last year's Statements of Change in Equity												
	3110	3140	3100	3200	3350	3300	3420	3400	31XX	3XXX		
	Ordinary share	Advance receipts for	Total	Capital surplus	Unappropriated retained earnings	Total	Unrealised gains (losses) on financial	Total other	Total equity attributable	Total equity		

			share capital	share capital		(accumulated deficit)	retained earnings	assets measured at fair value through other comprehensive income	equity interest	to owners of parent	
A1	Equity at beginning of period	1,533,337	0	1,533,337	576,948	(254,336)	(254,336)	50,716	50,716	1,906,665	1,906,665
C11	Capital surplus used to offset accumulated deficits				(254,336)	254,336	254,336			0	0
D1	Profit (loss)					(98,118)	(98,118)			(98,118)	(98,118)
D3	Other comprehensive income					0	0	(4,279)	(4,279)	(4,279)	(4,279)
D5	Total comprehensive income					(98,118)	(98,118)	(4,279)	(4,279)	(102,397)	(102,397)
N1	Share-based payments	0	0	0	2,412			0	0	2,412	2,412
Q1	Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	46,437	46,437	(46,437)	(46,437)	0	0
T1	Others	7,880	1,249	9,129	9,304	0	0	0	0	18,433	18,433
Y1	Total increase (decrease) in equity	7,880	1,249	9,129	(242,620)	202,655	202,655	(50,716)	(50,716)	(81,552)	(81,552)
Z1	Equity at end of period	1,541,217	1,249	1,542,466	334,328	(51,681)	(51,681)	0	0	1,825,113	1,825,113